

EXHIBIT 11

Sentences Within Last Ten Years in Iran Sanctions Cases¹

Convictions for violating or conspiring to violate IEEPA and Iranian Transactions and Sanctions Regulations² where:

- 1) Sentencing was on or after September 15, 2010 and before September 15, 2020
- 2) USSG § 2M5.1 was applied to IEEPA/ITSR offense
- 3) USSG § 2M5.1 was primary determinant of total offense level
- 4) Defendant received no more than the equivalent of three levels of credit for cooperation
- 5) Sufficient information was available regarding conduct of conviction and sentencing

Note that all defendants had CHC I

	Case/ Defendant	District/ Judge	Sentencing Date	Conduct of Conviction	Defendant	Disposition	Guidelines Range	Sentence Imposed	Notes
1	US v. Behzad Pourghannad No. 13-cr-507 (VB)	S.D.N.Y. – Judge Vincent Bri- cetti	11/13/19	For five years, in scheme involving conspirators in four countries, defendant arranged exports to Iran of tons of carbon fiber, knowing that the carbon would be used to manufacture what the judge called “some of the world’s most dangerous weapons.”	66 year old Iranian citizen	Plea	46-57 months	20 months (defendant had served 26 months in Germany ³)	
2	US v. Mehmet Atilla No. 15-cr-00867 (RMB)	S.D.N.Y. – Judge Richard M. Berman	5/16/18	Defendant was a Deputy Manager at a Turkish national bank who facilitated prohibited transfers of billions of dollars, representing revenues of the Iranian petroleum industry, over a period of five years.	47 year old Turkish citizen	Convicted after a four-week trial on multiple counts	97-121 months	32 months	Also convicted at trial of money laundering and bank fraud. Obstruction enhancement was imposed. Government sought a three-level enhancement for role; court imposed a two-level reduction.

¹ The sources for the information contained in this chart were publicly available reporting and materials from court dockets, such as charging instruments, plea agreements, sentencing submissions, and sentencing transcripts. We can make any of this information available to the Court if requested.

² The predecessor regulations to the ITSR were the Iranian Transactions Regulations. The name changed in late 2012.

³ Sentence treated as 46 months in calculating average sentence in this chart.

	Case/ Defendant	District/ Judge	Sentencing Date	Conduct of Conviction	Defendant	Disposition	Guidelines Range	Sentence Imposed	Notes
3	US v. Ali Soofi No. 16 Cr. 825 (NSR)	S.D.N.Y. – Judge Na- omi Reice Buchwald	12/15/17	In a multi-year conspiracy, defendant sought to purchase US military technology, including helicopters and machine gun parts, for clients including a high-ranking official of the IRGC.	63 year old citizen of Iran and Canada	Plea	46-57 months	32 months	Sentencing transcript is sealed.
4	US v. Ali Reza Parsa No. 14-cr-710 (RLA)	S.D.N.Y. – Judge Ron- nie L. Abrams	5/20/16	In ten transactions over five years, the defendant exported accelerometers, including cryogenic accelerometers with aerospace and missile applications, to Iran.	45 year old citizen of Iran and Canada	Plea	46-57 months	36 months	Government's request for a three-level role enhancement was denied on ground that it failed to prove five or more criminally responsible participants.
5	US v. Hamid Reza Hashemi No. 12-cr-804 (VLB)	S.D.N.Y. – Judge Vin- cent L. Bricetti	11/15/13	Per court at sentencing, defendant participated in a “five-year long international smuggling conspiracy,” involving “at least five people, [in] at least five different countries,” and exported more than 7,000 pounds of carbon fiber with military applications to Iran.	53 year old citizen of Iran and US	Plea	46-57 months	46 months	
6	US v. Amir Abbas Tamimi No. 12-cr-615 (JPO)	S.D.N.Y. – Judge J. Paul Oet- ken	11/15/13	Defendant conspired to export US-origin helicopter parts with military applications to Iran, via South Korea, over a multiple-month period.	41 year old Iranian citizen	Plea	46-57 months	46 months	Defendant claimed for first time at the plea hearing that the parts were intended for the Red Crescent, the aid organization.

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7	US v. Seyed Amin Ghorashi Sar- vestani No. 13-cr-214 (PGG)	S.D.N.Y. – Judge Paul G. Gardephe	8/14/13	Defendant solicited and ne- gotiated purchases of US- origin satellite technology and hardware, worth hun- dreds of thousands of dol- lars, for transshipment through UAE, and other countries, to Iran.	46 year old Iranian na- tional	Plea	57-60 months	30 months, \$100,000 fine, \$54,318.62 forfeiture	Defendant agreed to a two-level role en- hancement. Court varied based on “case law defense counsel has submit- ted, setting forth typical sentences in cases involving ex- port violations.”
8	US v. Saeed Talebi No. 12-cr-295 (LTS)	S.D.N.Y. – Judge Laura Tay- lor Swain	2/13/13	For more than a year, de- fendant sought from multi- ple suppliers goods worth hundreds of thousands of dollars, to be shipped to mul- tiple Iranian petrochemical companies, via the UAE.	39 year old Iranian na- tional	Plea	46-57 months	12 months and one day	
9	US v. Mahmood Reza Banki No. 10-cr-8 (PAE)	S.D.N.Y. – Judge John F. Keenan	8/16/10	Defendant received \$3.34 million in funds transfers from his family in Iran for over three years and was also convicted at trial of aid- ing and abetting an illegal money transferring business and making false state- ments.	35 year old US citizen	Convicted at trial	63-78 months	30 months, \$3,314,047 forfeiture	Convictions other than those on false statement counts were vacated on ap- peal.
10	US v. Ahmad Sheikhzadeh No. 15-cr-182 (PKC)	E.D.N.Y. – Judge Pamela K. Chen	2/2/18	For five years, defendant, a consultant to Iran’s Perma- nent Mission to the UN in New York, facilitated pro- hibited money transfers be- tween Iran and US in a total amount of over \$187,000. Defendant also plead guilty to filing a false tax return.	62 year old US citizen	Plea	46-57 months	3 months, \$10,000 fine, \$63,844.92 restitution, \$85,000 for- feiture	Tax loss was ap- proximately \$52,000.

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11	US v. Erdal Kuyumcu No. 16-308 (DLI)	E.D.N.Y. – Judge Dora L. Irizarry	9/7/17	For three years, defendant conspired to export to Iran, via Turkey, over 1,000 pounds of cobalt powder with military, missile, and nuclear applications, including in jet engines and gas turbines.	45 year old US citizen	Plea	46-57 months	57 months, \$7,000 fine, \$5,000 for- feiture	Judge Irizarry found that defendant “back pedal[led]” on acceptance at sentencing.
12	US v. Mahin Mojtahedzadeh No. 19-cr-235 (MAD)	N.D.N.Y – Judge Mae A. D'Agostino	1/20/20	For four years defendant, who headed an export company with an office in Dubai, obtained and transshipped to Iran, through Germany and Canada, \$3 million worth of turbine parts	74 year old Iranian citizen	Plea	46-57 months	14 months (time served)	
13	US v. Majid Ghorbani No. 18-cr-255 (PLF)	D.D.C. – Judge Paul L. Friedman	1/15/20	For over a year, defendant conspired to provide photographs and other information about MEK, an organization considered by the Iranian government to be an opposition group, to a co-defendant, knowing the information would be provided to individuals in Iran and be helpful to the government of Iran.	60 year old Iranian citizen	Plea	46-57 months	30 months (defendant had served nearly 30 months)	Defendant received a six-month departure because of immigration consequences.
14	US v. Behrooz Behroozian No. 16-cr-185 (JLG)	S.D. Oh. - Judge James L. Graham	10/24/19	For more than 12 years, defendant used his U.S. company to procure petrochemical valves for oil and gas industry and ship them to Iran	64 year old U.S. citizen	Plea	46-57 months	20 months, \$70,000 for- feiture	Portions of transcript are sealed. Defendant had significant health issues
15	US v. Green Wave Telecommunicat- ion (Negar Ghodskani)	D. Minn. – Judge Joan N. Erickson	9/24/19	For over a year, the defendant, an employee of a Malaysian front company created by a co-conspirator for the purpose, helped acquire US-	40 year old Iranian citizen	Plea	46-57 months	27 months (time served)	Also pled guilty to making false statements.

	Case/ Defendant	District/ Judge	Sentencing Date	Conduct of Conviction	Defendant	Disposition	Guidelines Range	Sentence Imposed	Notes
	No. 15-cr-00329 (JNE)			origin micro-electronic equipment with dual uses for an Iranian company whose main customer was the Iranian government.					
16	US v. Resit Tavan No. 17-cr-122 (PP)	E.D. Wisc. – Judge Pamela Pepper	8/29/19	For at least a year, defendant, the sole owner and president of a company, negotiated procurement of engines, marine generator, and marine surface drives for persons and entities associated with Iranian Navy and the IRGC (designated a terrorist organization by the US government). Defendant engaged in this conduct after a US agent warned him that the conduct was illegal.	42 year old Turkish citizen	Plea	46-57 months	28 months (defendant had served approximately 25 months)	
17	US v. Mojtaba Biria No. 18-cr-163 (MAD)	N.D.N.Y – Judge Mae A. D'Agostino	8/14/19	For over three months, defendant, the founder and owner of a German company, conspired to obtain and export \$1 million worth of engine turbine parts to Iran through Germany.	69 year old German citizen	Plea	46-57 months	21 months (time served), \$5,000 fine	
18	US v. David Levick No. 12-cr-52 (JEB)	D.D.C. – Judge James E. Boasberg	3/21/19	For a year, defendant used his Australian company, of which he was general manager, to obtain hundreds of thousands of dollars' worth of US-origin goods, including light assemblies and pressure transducers that could be used in helicopters and fixed wing aircraft, for export to Iran.	57 year old Australian citizen	Plea	46-57 months	24 months, \$199,227.41 forfeiture	

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19	US v. Arash Sepehri No. 16-cr-81 (RMC)	D.D.C. – Judge Rosemary M. Collyer	2/26/19	For nearly two years, the defendant, the owner of an Iranian company, obtained and attempted to obtain, for shipment to Iran, US-sourced goods that had military and aerospace applications, including input and breakout boards, rugged laptops, and side scan sonar systems. Defendant attempted to obtain millions of dollars' worth of such goods.	38 year old Iranian citizen	Plea	46-57 months	25 months (defendant had served 20 months), \$125,661 forfeiture	Govt agreed to let defendant argue for minor-role adjustment.
20	US v. Arzu Sagsoz No. 16-cr-179 (RBW)	D.D.C. – Judge Reg- gie B. Wal- ton	1/10/19	Defendant conspired to export a US-origin commercial aircraft engine worth approximately \$1 million to Iran through Turkey.	42 year old Turkish citizen	Plea	33-41 months	20 months (defendant had served 19 months)	Defendant was granted an unopposed minor role adjustment of three levels and a six-month departure because of immigration consequences.
21	US v. Ghobad Ghasempour No. 18-cr-80 (JLR)	W.D. Wash. – Judge James L. Robart	8/20/18	For over five years, defendant used multiple companies in multiple countries to export over \$1 million worth of military grade hardware (film and thermal imaging cameras) to Iran, transshipped through Portugal and Turkey. Defendant admitted knowing that "many of these products were shipped to military entities."	38 year old Canadian citizen	Plea	46-57 months	42 months, \$20,000 for- feiture	Court noted that defendant's sentencing letter minimized knowledge and was unconvinced defendant would not return to crime.
22	US v. Olaf Tep- per No. 18-cr-75 (MAD)	N.D.N.Y – Judge Mae A. D'Agostino	8/3/18	For over three months, the managing director of a German company conspired to obtain and export \$1 million worth of gas turbine parts to Iran through Germany.	53 year old German citizen	Plea	57-71 months	24 months \$5,000 fine	Court imposed a two-level role enhancement. Defendant's company employed Mojtaba Biriya (Row 17).

	Case/ Defendant	District/ Judge	Sentencing Date	Conduct of Conviction	Defendant	Disposition	Guidelines Range	Sentence Imposed	Notes
23	US v. Green Wave Telecommunica- tion (Alireza Jalali) No. 15-cr-329 (JNE)	D. Minn. – Judge Joan N. Erickson	3/20/18	For approximately 6 months after learning of illegality of conduct from Dept. of Com- merce, defendant helped others at the Green Wave, a front company in Malaysia, obtain micro-electronic equipment from US for an Iranian company whose main customer was the gov- ernment of Iran.	39 year old Iranian na- tional	Plea	37-46 months	15 months	Govt agreed to two- level downward ad- justment for minor role.
24	US v. Joao Manuel Pereira Da Fon- seca No. 16-cr-89 (EGS)	D.D.C. – Judge Em- met G. Sullivan	9/14/17	For a year and a half, de- fendant, a contractor for a Portuguese company, helped arrange transshipments of precision lens equipment and an inertial guidance sys- tem test system through Portugal to Iran. In addition to equipment worth over \$750,000, he also offered in- stallation services in Iran.	55 year old Portuguese citizen	Plea	51-63 months	20 months	Govt agreed to be- low Guidelines sen- tence of 20 months in plea agreement.
25	US v. Erdal Akova No. 12-cr-220 (ELR)	N.D. Ga. – Judge El- eanor L. Ross	3/18/17	For several years, defen- dant, who co-owned a Turkish company, agreed to trans- ship epoxy obtained in US, and suitable for use in air- craft seams, to Iranian air- craft company. Defendant falsely certified the destina- tion of the epoxy.	60 year old Turkish citi- zen	Plea	46-57 months	36 months	Govt agreed to be- low Guidelines sen- tence of 36 months in plea agreement.
26	US v. Mansour Moghtaderi Za- deh No. 10-cr-309 (PLF)	D.D.C. – Judge Paul L. Fried- man	12/14/16	For nearly three years, in- cluding after receiving a temporary order of denial, defendant used his company and an alias to procure for Iranian customers goods with aerospace applications: metal sheets and rods, fiber	56 year old Iranian citi- zen	Plea	46-57 months	18 months, \$69,159 for- feiture	

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				optic video transmitters, receivers, aviation chemicals and course indicators. Defendant transshipped these goods through Cyprus and the Netherlands.					
27	US v. Shantia Hassanshahi No. 13-cr-274 (RC)	D.D.C. – Judge Rudolph Contreras	12/12/16	For nearly four years, defendant through his California-based company sold and attempted to sell electrical power plant components to Iran worth approximately \$1 million dollars.	61 year old dual citizen of Iran and US	Plea	46-57 months	12 months and a day	
28	US v. Sihai Cheng No. 13-cr-10332 (PBS)	D. Mass. – Judge Patti B. Saris	1/27/16	In two-year conspiracy, involving more than five people in three countries, the defendant, through a trading company he owned, exported 1,185 US-origin pressure transducers to Iran through Hong Kong, knowing that they were capable of separating uranium isotopes and would be used to support Iran's development of a nuclear weapons program. Defendant was paid \$1.8 million for the goods he procured.	35 year old Chinese citizen	Plea	87-108 months (af- ter six-level upward de- parture un- der Applica- tion note 2 of USSG § 2M5.1)	108 months, \$331,125 forfeiture	Judge upwardly de- parted because con- duct was a “huge threat” to US na- tional security, vol- ume was extensive, and defendant acknowledged dur- ing the conspiracy in writing that his con- duct could contrib- ute to “World War III.” Court rejected role enhancement on ground that de- fendant was a mid- dleman.
29	US v. Modir Trading (Ali Moham- madi) No. 12-cr-591 (JHL)	N.D. Ill. – Judge Joan H. Lefkow	8/25/15	Defendant attempted in a three-month period to export to Iran, via the UAE, a rate integrating gyroscope on the US munitions list.	29 year old US citizen	Plea	57-71 months	Five years' probation, \$2,000 fine	Obstruction en- hancement applied based on false sup- pression hearing testimony.

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30	US v. Ali Saboonchi No. 13-cr-100 (PWG)	D. Md. – Judge Paul W. Grimm	2/2/15	For over three years, defendant placed orders on behalf of Iranian co-conspirator for US-origin industrial electrical equipment such as cyclone separators and thermocouples, which could be used in oil and gas and aerospace industries. The items were then transshipped to Iran through China and the UAE.	34 year old US citizen	Trial convictions on eight counts	63-78 months	24 months	Court referenced “inventorying” of sentences under USSG § 2M5.1 provided by defense counsel and need to avoid sentencing disparities.
31	US v. John Alexander Talley No. 13-cr-28 (SCB)	M.D. Fla. – Judge Susan C. Bucklew	4/30/14	For at least a year after being warned of the illegality of his conduct, the defendant exported computer technology and services to Iran worth over \$1 million. Goods were transshipped through the UAE. Defendant also agreed to cooperate and thereafter alerted the target.	43 year old US citizen	Plea	46-57 months	30 months	Offsetting role and obstruction enhancements applied, as well as a two-level downward departure for cooperating in one area of the conspiracy.
32	US v. Mark Mason Alex- ander No. 11-cr-36 (HLM)	N.D. Ga. – Judge Harold L. Murphy	1/6/14	For nearly two years, defendant, through his Georgia-based company, arranged to ship waterjet cutting systems manufactured in US, and worth hundreds of thousands of dollars, to Iran via the UAE.	53 year old US citizen	Trial conviction on conspiracy count	63-78 months (but statutory cap was 60 months)	18 months	
33	US v. Nader Modanlo No. 10-cr-295 (PJM)	D. Md. – Judge Peter J. Messitte	12/20/13	For nearly seven years, defendant exported \$10 million worth of satellite technology and services to Iran and brokered agreement between Russian state-owned company and officials of the Ira-	53 year old US citizen	Trial convictions on ten counts	121-151 months	96 months	Also convicted at trial of money laundering and obstruction of bankruptcy proceedings. Four-level role enhancement applied.

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				nian government. The objective was to help Iran develop low-earth orbiting satellites.					
34	US v. Omidreza Khademi No. 12-cr-278 (RMC)	D.D.C. – Judge Rosemary M. Collyer	9/16/13	For approximately 19 months, defendant through his company in Dubai arranged the transshipment of US-sourced analog input and breakout boards, cables, laptops, side scan systems, and underwater acoustic transducers through Hong Kong to companies in Iran that had been designated by the EU as entities involved in procuring components for the Iranian nuclear program.	46 year old Iranian citizen	Plea	37-46 months	29 months, \$4,400 for- feiture	
35	US v. Mostafa Saberi Tehrani No. 12-cr-260 (LSA)	E.D. Wisc. – Judge Lynn S. Adelman	9/13/2013	For over a year, defendant purchased mechanical seals and other items from a Vermont-based company and sent them to one of his sons in Iran. The items were transshipped through Dubai.	70 year old US citizen	Plea	46-57 months	2 years' prob- ation, with 10 hours of community service each year	
36	US v. Michael Edward Todd No. 10-cr-58 (CAR)	M.D. Ga. – Judge C. Ashley Royal	10/24/12	For over 18 months, defendant, owner of a parts company based in Florida, worked with co-conspirators in the UAE and in France to obtain and export US-sourced parts for F-4 and F-5 fighter jets and AH-1 and UH-1 Huey attack helicopters to Iran via the UAE.	31 year old US citizen	Plea	46-57 months	35 months, \$10,000 fine, \$160,362 forfeiture	Defendant received approximately 20% (two levels) of credit for cooperation.

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				The value of the parts, which were specified in the US Munitions list, was approximately \$140,000.					
37	US v. Mohammad Reza Hajian No. 12-cr-0177 (VMHC)	M.D. Fla. – Judge Vir- ginia M. Hernandez Covington	10/18/12	For eight years, the defendant used sham companies to export enterprise-level computer-related equipment worth millions of dollars to Iran via the UAE. Conduct persisted after warning from OFAC and searches at home and business.	57 year old US citizen	Plea	46-57 months	48 months, \$10 million forfeiture	
38	US v. Massoud Habibion No. 11-cr-118 (ESH)	D.D.C. – Judge El- len Segal Huvelle	5/16/12	For approximately a year, defendant exported nearly \$5 million dollars' worth of computers from his US-based business to Iran, via the UAE.	49 year old US citizen	Plea	57-60 months	13 months, \$1.9 million forfeiture	Obstruction en- hancement imposed. Defendant had sig- nificant medical is- sues.
39	US v. Majid Saboni No. 11-cr-5296 (JM)	S.D. Cal. – Judge Jef- frey T. Mil- ler	5/11/12	For over three years, defendant, an employee of a US-based corporation, conspired to export laboratory equipment, radiation and radon detection equipment, and gloves used to handle radioactive material to Iran via Canada. These items ended up benefitting the Atomic Energy Organization of Iran.	Unreported	Plea	46-57 months	12 months and one day	Defendant received equivalent of three-level downward de- parture for cooperat- ing.
40	US v. Mehrdad Yasrebi	D. Or. – Judge Garr M. King	3/6/12	Defendant and his charita- ble foundation made prohib- ited transfers of funds to Iran, and concealed and	54 year old US perma- nent resi- dent	Plea	46-57 months	Five years' probation, \$50,000 fine	

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	No. 05-cr-413 (GMK)			failed to disclose those transfers, albeit to achieve humanitarian objectives. Government maintained that transfers exceeded \$10 million over ten years.					
41	US v. Jeng Shih No. 11-cr-119 (JEB)	D.D.C. – Judge James E. Boasberg	2/17/12	For multiple years, and in dozens of transactions, defendant shipped laptops and computer equipment worth approximately \$8 million to Iranian companies via Dubai.	54 year old US citizen	Plea	46-57 months	18 months, \$1.25 million forfeiture	Court noted importance of “impos[ing] a sentence that is consistent with other sentences in this field” and commended parties for bringing up “very important considerations concerning similar types of cases.”
42	US v. Hamid Seifi No. 10-cr-58 (MTT)	M.D. Ga. – Judge Marc T. Treadwell	7/11/11	For over 18 months, defendant, owner of a parts company based in Illinois, worked with co-conspirators in the UAE and in France to obtain and export US-sourced parts for F-4 and F-5 fighter jets and AH-1 and UH-1 Huey attack helicopters to Iran via the UAE. The value of the parts, which were specified in the US Munitions list, was approximately \$140,000.	48 year old dual citizen of Iran and US	Plea	63-78 months	56 months, \$153,940 forfeiture, \$12,500 fine	The defendant received a three-level enhancement for role and the equivalent of a three-level deduction for cooperation.
43	US v. Mohammad Reza Vaghari No. 08-cr-693 (JD)	E.D. Pa. – Judge Jan E. Dubois	6/3/2011	For at least three years, defendant used company he formed to obtain and ship medical and laboratory equipment with dual uses, like centrifuges and HEPA filters, to Iran, via UAE.	43 year old US citizen	Trial convictions on multiple counts	78-97 months	33 months	Defendant also found guilty of naturalization fraud. Court imposed obstruction enhancement based on trial perjury.

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				Some of the equipment was sent to Pasteur Institute, which the US government regards as a developer of weapons of mass destruction.					
44	US v. Amirhossein Sairafi No. 09-cr-1344 (VBF)	C.D. Cal. – Judge Valerie Baker Fairbank	3/7/11	For more than four years defendant, through a UAE company of which he was managing director, conspired with the owner of a California-based company to export on more than a dozen occasions US-origin vacuum pumps and pump-related equipment to Iran via the UAE, and to transfer funds to the US to promote the illegal exports.	42 year old Iranian citizen	Plea	57-71 months	41 months	Defendant pled guilty to money laundering as well and received two-level enhancement for that conduct, as well equivalent of a two-level downward departure for cooperation.
45	US v. Vikramadity Singh No. 10-cr-93 (GMS)	D. Del. – Judge Gregory M. Sleet	3/2/11	For two and a half years, defendant, through his Arizona-based company, attempted to export 48 microwave radios to Iran, transshipped through Europe.	35 year old Indian citizen	Plea	46-57 months	Three years' probation	Govt agreed sentence should be no more than 18 months.
							Average Sentence Imposed:	29.0 months	